Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A method of manufacturing an integrated circuit having trench isolation regions in a substrate, the method comprising:

forming a first mask layer above the substrate;

selectively etching the first mask layer to form apertures associated with locations of the trench isolation regions;

forming trenches in the substrate at the locations,

forming a second mask layer over [[the]] second side walls of the trenches;

forming a first type liner on [[the]] first side walls of the trenches associated with first type regions of the substrate;

removing the second mask layer from the second side walls;

forming a third mask layer over the first side walls; and

forming a second type liner on the second side walls of the trenches associated with second type regions, wherein the first type liner is disposed directly on the first sidewalls and the second type liner is disposed directly on the second side walls.

2. (Original) The method of claim 1, further comprising providing an insulative material in the trenches to form the trench isolation regions.

3. (Previously Presented) The method of claim 2, further comprising removing the insulative material until a silicon nitride layer is reached.

4. (Previously Presented) The method of claim 1, wherein the first type liner is a first thickness and the second type liner is a second thickness, the second thickness being different than the first thickness.

5. (Previously Presented) The method of claim 1, wherein the first type liner is a dry oxide material and the second type liner is a dry heavily nitrided oxide material.

6. (Original) The method of claim 1, wherein the substrate is on SOI substrate.

7. (Original) The method of claim 1, wherein the substrate trenches reach a buried insulative layer of the substrate.

8. (Original) The method of claim 1, wherein the substrate includes a strained layer, wherein the strained layer includes the first type region and the second type region.

9-24. Cancelled

25. (Previously Presented) The method of claim 1, wherein the first type liner is grown in a process different than the process used to create the second type liner.

26. (Previously Presented) The method of claim 1, wherein the first type regions are n-type regions and the second type regions are p-type regions.

27. (Previously Presented) The method of claim 8, wherein the substrate is silicon germanium.

28. (Previously Presented) The method of claim 1, wherein the first liner and the second liner are different materials.

29. (Currently Amended) A method of manufacturing an integrated circuit having trench isolation regions in a substrate, wherein trenches are formed in a substrate for the trench isolation regions, the trenches having first side walls associated with first type regions of the substrate and second side walls associated with second type regions of the substrate, the method comprising:

forming a first mask layer over the second side walls;

forming a first type liner on the first side walls;

removing the first mask layer from the second side walls;

forming a second mask layer over the first side walls; and

forming a second type liner on the second side walls, wherein the first type liner is disposed directly on the first sidewalls and the second type liner is disposed directly on the second side walls.

30. (Previously Presented) The method of claim 29, further comprising providing an insulative material in the trenches to form the trench isolation regions.

31. (Previously Presented) The method of claim 29, wherein the first type liner is a first thickness and the second type liner is a second thickness, the second thickness being different than the first thickness.

32. (Previously Presented) The method of claim 29, wherein the first type liner is a dry oxide material and the second type liner is a dry heavily nitrided oxide material.

33. (Previously Presented) The method of claim 29, wherein the substrate includes a strained layer, wherein the strained layer includes the first type region and the second type region.

34. (Previously Presented) The method of claim 29, wherein the first type liner is grown in a process different than the process used to create the second type liner.

35. (Previously Presented) The method of claim 29, wherein the first type regions are n-type regions and the second type regions are p-type regions.

36. (Previously Presented) The method of claim 29, wherein the first liner and the second liner are different materials.